

September 7, 2021

Canda Dimick  
Lava Hot Springs City Clerk  
PO Box 187  
Lava Hot Springs, ID 83246

Subject: Ordinance No.        ord.\_2021\_1 LAVA HOT SPRINGS (CITY)

Dear Ms. Dimick:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- The copy of Ordinance 2021-1 that was submitted is not recorded with Bannock County.

In addition, the revised City boundary submitted excludes two areas to the West and Northwest that are not part of the De-Annexation. According to ISTC records, these areas are still within the City boundary. Please correct the boundary description to include these areas or submit De-Annexation Ordinances for these.

Please make these corrections, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2022 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <http://tax.idaho.gov/i-1069.cfm>.

Sincerely,

Geographic Information Systems Division  
Technical Support Bureau  
Idaho State Tax Commission  
Phone (208) 334-7750  
Email [gis@tax.idaho.gov](mailto:gis@tax.idaho.gov)

CC:

Sheri Davies, Bannock County Assessor

Jason Dixon, Bannock County Clerk